

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2003-14

ANNUAL REVISIONS- LOCAL AGENCIES

SEPTEMBER 30, 2003

Government Code Section (GC §) 17561 provides for the reimbursement of state mandated costs. Enclosed is information for updating the Mandated Cost Manual for Cities, Counties, and Special Districts. The manual contains all forms and instructions that are necessary for local agencies to file 2003-04 annual claims with the State Controller's Office (SCO).

Estimated claims for costs to be incurred during the 2003-04 fiscal year and reimbursement claims that detail the costs actually incurred in the 2002-03 fiscal year must be filed with the SCO. **Claims must be delivered or postmarked on or before January 15, 2004.** If the claim is filed after the deadline, but by January 15, 2005, the approved claim will be reduced by a late penalty of 10%. In order for a claim to be considered properly filed, the claim must include supporting documentation specified in the instructions to substantiate the costs claimed. In addition, the claimant must explain the functions performed by each employee for whom costs were claimed. Claims will not be accepted if filed more than one year after the deadline or without supporting documentation.

Amounts appropriated for the payment of program costs are shown beginning on page 4 under "Appropriations for the State Mandated Cost Programs for the 2003-04 Fiscal Year." The fiscal years for which costs can be claimed for a mandated cost program are shown beginning on page 8 under "Reimbursable State Mandated Cost Programs." To prepare 2003-04 estimated claims and 2002-03 reimbursement claims, forms in the manual should be duplicated to meet the local agency's filing requirements. Claim amounts should be rounded to the nearest dollar.

Claims should be rounded to the nearest dollar. Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents. **(To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)** Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MINIMUM CLAIM COST

GC Section 17564(a) provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (\$1,000), provided that a county may submit a combined claim on behalf of special districts within their county if the combined claim exceeds \$1,000, even if the individual special district's claim does not each exceed \$1,000. The county shall determine if the submission of a combined claim is economically feasible and shall be responsible for disbursing the funds to each special district. Combined claims may be filed only when the county is the fiscal agent for the special districts. A combined claim must show the individual claim costs for each eligible special district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a special district provides a written notice of its intent to file a separate claim to the county and to the SCO at least 180 days prior to the deadline for filing the claim.

ESTIMATED CLAIMS

Unless otherwise specified in the claiming instructions, claimants do not have to provide cost schedules and supporting documents with the estimated claim if the estimated amount does not exceed the prior fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the prior fiscal year's actual costs by more than 10%, the claimant must complete claim forms as specified in the claiming instructions for the program and explain the reason for the increased costs. If the explanation to support the higher estimate is not provided with the claim, the claim will automatically be adjusted to 110% of the prior fiscal year's actual costs.

PROGRAM UPDATES FOR 2003-04 FISCAL YEAR

Ch. 486/75 Mandate Reimbursement Process

Ch. 486/75, Mandate Reimbursement Process, provides reimbursement for the cost of: (1) preparing and presenting successful test claims, and (2) preparing and submitting successful reimbursement claims to the SCO. With respect to preparing and submitting claims to the SCO, the 2003 State Budget Act (Ch. 157, Statutes of 2003), imposed in the 2003-04 fiscal year the same limitations as those imposed in the prior fiscal years. Claiming instructions and forms for Chapter 486/75, Mandate Reimbursement Process, were issued separately and are not included in this revision. Limitations on reimbursement for independent contractor costs are as follows:

"If a local agency contracts with an independent contractor for the preparation and submission of reimbursement claims, the costs reimbursable by the state for that purpose shall not exceed the lesser of (1) 10 percent of the amount of the claims prepared and submitted by the independent contractor, or (2) the actual costs that would necessarily have been incurred for that purpose if performed by employees of the local agency.

The maximum amount of reimbursement provided (in the above provision) may be exceeded only if the local agency establishes, by appropriate documentation, that the preparation and submission of these claims could not have been accomplished without the incurring of the additional costs claimed by the local agency."

Updates of Rates and Factors

The following rates are to be used for filing 2002-03 reimbursement claims. The 2002-03 rates are computed by adjusting the 2001-02 rate by the change in the Implicit Price Deflator (IPD) as determined by the State Department of Finance's report of July 31, 2003, *National Deflators, State and Local Purchases*. The estimated change in the IPD for 2002-03 is 2.2%. For preparing

2003-04 estimated claims, local agencies may use the program's 2002-03 rate or increase the 2002-03 rate by the estimated 2003-04 IPD change of 1.6% to determine 2003-04 estimated claim amounts. In the subsequent fiscal year, the estimated amount must be adjusted to actual cost.

♦ *Ch. 1242/77, Senior Citizens' Property Tax Postponement*

Counties with an established base year entitlement will receive an automatic payment through the State Mandate Apportionment System (SMAS) (See page 5 of the manual). The amount of increase for the 2002-03 apportionment is 2.2%. Counties without an established base year entitlement may file a 2002-03 reimbursement claim. The 2002-03 unit cost reimbursement rate for each document processed is \$12.09.

♦ *Ch. 921/87, Unitary Countywide Tax Rate*

The 2002-03 Implicit Price Deflator factor for adjusting the 1987-88 base year cost is 1.503.

♦ *Ch. 1136/93, Open Meetings Act/Brown Act Reform*

The uniform cost allowance for the 2002-03 fiscal year is \$113.97 and the estimate for the 2003-04 fiscal year is \$115.80.

APPROPRIATIONS FOR THE 2003-04 FISCAL YEAR

Source of the State Mandated Cost Appropriations - 2003 State Budget Act (Chapter 157/03)

Mandated Programs		Amounts Appropriated
Item 0820-295-0001 Department of Justice		
Chapter 1399/76	Child Abduction and Recovery	\$1,000
Chapter 337/90	Stolen Vehicle Notification	0 ¹
Chapter 1105/92	Misdemeanors: Booking and Fingerprinting	0 ¹
Chapter 485/98	Sex Offenders: Disclosure by Law Enforcement Officers	0 ¹
Item 0890-295-0001 Secretary of State		
Chapter 77/78	Absentee Ballots	1,000
Chapter 391/88	Brendon Maguire Act	1,000
Chapter 494/79	Handicapped Voter Access	0 ³
Chapter 704/75	Voters Registration Procedures	1,000 ²
Chapter 1013/81	Local Elections	0 ³
Chapter 1042/85	Election Materials	0 ³
Chapter 1401/76	Voter Registration Roll Purge	0 ³
Chapter 1422/82	Permanent Absent Voters	1,000
Chapter 1603/82	Democratic Presidential Delegates	0 ¹
Item 0950-295-0001 State Treasurer		
Chapter 783/95	Investment Reports	0 ¹
Chapter 784/95	County Treasury Oversight Committees	0 ¹
Item 1730-295-0001 Franchise Tax Board		
Chapter 238/74	Substandard Housing	0 ³
Item 1880-295-0001 State Personnel Board		
Chapter 675/90	Peace Officers Procedural Bill of Rights	1,000
Item 2240-295-0001 Department of Housing and Community Development		
Chapter 1143/80	Regional Housing Needs Assessment	1,000
Item 2660-295-0001 Department of Transportation		
Chapter 644/94	Airport Land Use Commissions/Plans	2,000
Chapter 1297/94	Two Way Traffic Signal Communication	0 ³

¹ These programs have been suspended for the 2003-04 fiscal year therefore no claims may be filed for the 2003-04 fiscal year.

² Claiming instructions and forms for Ch. 704/75, Voters Registration Procedures, were issued separately on 8/31/03 and, therefore, are not included in this manual.

³ These programs have been suspended for multiple fiscal years and no claims may be filed for 2002-03 and 2003-04 fiscal years.

APPROPRIATIONS FOR THE 2003-04 FISCAL YEAR (Continued)

Source of the State Mandated Cost Appropriations

Mandated Programs	Amounts Appropriated
Item 3480-295-0001 Department of Conservation	
Chapter 1131/75 Mineral Resources Policies	0 ³
Item 3540-295-0001 Department of Forestry and Fire Protection	
Chapter 1188/92 Very High Fire Hazard Severity Zones	0 ¹
Item 3720-295-0001 California Coastal Commission	
Chapter 1330/76 Local Coastal Plans	0 ³
Item 3930-295-0001 Department of Pesticide Regulation	
Chapter 1200/89 Pesticide Use Reports	1,000
Item 4260-295-0001 Department of Health Services	
Chapter 268/91 SIDS Contact by Local Health Officers	0 ¹
Chapter 453/74 SIDS Notices	0 ¹
Chapter 916/92 Pacific Beach Safety	1,000
Chapter 955/89 SIDS Autopsies	0 ¹
Chapter 1088/88 AIDS Search Warrants	1,000
Chapter 102/81 Medi-Cal Beneficiary Death Notices	1,000
Chapter 1597/88 Inmates AIDS Testing	0 ¹
Chapter 1603/90 Perinatal Services for Alcohol/Drug Exposed Infants	1,000
Chapter 1111/89 SIDS Training for Firefighters	0 ¹
Item 4300-295-0001 Department of Developmental Services	
Chapter 644/80 Judicial Proceedings	1,000
Chapter 694/75 Attorney Fees	1,000
Chapter 1253/80 Mentally Retarded (MR) Representation	1,000
Chapter 1304/80 Conservatorship: Developmentally Disabled Adults	1,000
Chapter 1357/76 Guardianship/Conservatorship Filings	0 ³
Item 4440-295-0001 Department of Mental Health	
Chapter 498/77 Coroners	1,000
Chapter 815/79 Short Doyle Case Management	0 ³
Chapter 1036/78 Mentally Disordered Sex Offenders: Extended Commitments	1,000
Chapter 1114/79 Not Guilty by Reason of Insanity	1,000
Chapter 1327/84 Short Doyle Audits	0 ³
Chapter 1352/85 Residential Care Services	0 ³
Chapter 1747/84 Services to Handicapped Students	1,000
Chapter 762/95 Sexually Violent Predators	1,000
Chapter 654/96 Seriously Emotionally Disturbed Pupils	1,000

APPROPRIATIONS FOR THE 2003-04 FISCAL YEAR (Continued)

Source of State Mandated Cost Appropriations

Mandated Programs	Amounts Appropriated
Item 5180-295-0001 Department of Social Services	
Chapter 1090/96 Child Abuse Treatment Services Authorization and Case Management	0 ¹
Item 5240-295-0001 Department of Corrections	
Chapter 820/91 Prisoner Parental Rights	1,000
Item 5430-295-0001 Board of Corrections	
Chapter 183/92 Domestic Violence Treatment Services	1,000
Chapter 221/93 Domestic Violence Treatment Program Approvals	1,000 ⁴
Chapter 332/81 Victims' Statements	0 ¹
Item 5460-295-0001 Department of Youth Authority	
Chapter 267/98 Extended Commitment - Youth Authority	0 ¹
Item 7350-295-0001 Department of Industrial Relations	
Chapter 1171/89 Peace Officers' Cancer Presumption	1,000
Chapter 1568/82 Firefighters' Cancer Presumption	1,000
CCR Title 8, Personal Alarm Devices	0 ³
CCR Title 8, Structural and Wildland Firefighter Safety Clothing and Equipment	0 ³
Item 8100-295-0001 Office of Criminal Justice Planning	
Chapter 1249/92 Threats Against Peace Officers	1,000
Chapter 411/95 Crime Victims' Rights	1,000
Chapter 36/94 Sex Crime Confidentiality	0 ¹
Item 8120-295-0001 Commission on Peace Officer Standards and Training	
Chapter 126/93 Law Enforcement Sexual Harassment Training	0 ¹
Chapter 246/95 Domestic Violence Arrest Policies and Standards	1,000
Chapter 444/97 Elder Abuse Law Enforcement Training	0 ¹
Item 8570-295-0001 Department of Food and Agriculture	
Chapter 752/98 Animal Adoption	0 ¹
Item 8700-295-0001 California Victim Compensation and Government Claims Board	
Chapter 1123/77 Adult Felony Restitution	0 ³

⁴ No claims shall be filed for Domestic Violence Treatment Program Approvals, Chapter 221/93, as this program was repealed on 01/01/96.

APPROPRIATIONS FOR THE 2003-04 FISCAL YEAR (Continued)

Source of the State Mandated Cost Appropriations

Mandated Programs		Amounts Appropriated
Item 9100-295-0001 Tax Relief		
Chapter 1242/77	Senior Citizens Property Tax Deferral Program	1,000
Chapter 921/87	Countywide Tax Rates	1,000
Chapter 697/92	Allocation of Property Tax Revenue	1,000
Chapter 1051/83	Senior Citizens' Mobilehome Property Tax Deferral	0 ³
Chapter 48/87	Property Tax Family Transfers	0 ³
Item 9210-295-0001 Local Government Financing		
Chapter 486/75	Test Claims and Reimbursement Claims	1,000
Chapter 641/86	Open Meetings Act	1,000
Chapter 999/91	Rape Victim Counseling Center Notices	1,000
Total Funding for the 2003-04 Fiscal Year		<u>\$39,000</u>

REIMBURSABLE STATE MANDATED COST PROGRAMS

Local agencies may file claims with the SCO for costs incurred for the following programs. These programs are listed in alphabetical order by program name. The letters "a", "b", and "c", indicate the agencies eligible to file claims for the given program and fiscal year, as follows:

Letter Eligible Local Agency

- a Counties, Cities, and Special Districts
- b Counties and Cities
- c Counties only

2002-03 Reimburse- ment Claim	2003-04 Estimated Claim	Local Agencies	
a	a	Chapter	77/78 Absentee Ballots
c	c	Chapter	1597/88 AIDS Testing
a	a	Chapter	644/94 Airport Land Use Commission/Plans
c	c	Chapter	697/92 Allocation of Property Tax Revenue
a	N/A ¹	Chapter	752/98 Animal Adoption
a	a	Chapter	391/88 Brendon Maguire Act
c	c	Chapter	1399/76 Child Abduction and Recovery
b	N/A ¹	Chapter	1090/96 Child Abuse Treatment Services
c	c	Chapter	1304/80 Conservatorship: Developmentally Disabled Adults
c	c	Chapter	498/77 Coroners
c	N/A ¹	Chapter	156/96 County Treasurer Oversight Committees
c	c	Chapter	411/95 Crime Victims' Rights
c	c	Chapter	694/75 Developmentally Disabled: Attorneys' Services
b	b	Chapter	246/95 Domestic Violence Arrest Policies and Standards
b	b	Chapter	183/92 Domestic Violence Treatment Services Authorization and Case Management
b	N/A ¹	Chapter	444/97 Elder Abuse Law Enforcement Training
c	N/A ¹	Chapter	546/84 Extended Commitment Youth Authority
a	a	Chapter	1568/82 Firefighters' Cancer Presumption
a	a	Chapter	1120/96 Health Benefits for Survivors of Peace Officers and Firefighters
a	N/A ¹	Chapter	783/95 Investment Reports
b	N/A ¹	Chapter	126/93 Law Enforcement Sexual Harassment
a	a	Chapter	486/75 Mandate Reimbursement Process
c	c	Chapter	1036/78 Mentally Disordered Sex Offenders: Extended Commitments
c	c	Chapter	102/81 Medi-Cal Beneficiary Death Notices
c	c	Chapter	1253/80 Mentally Retarded Defendants: Diversion
b	N/A ¹	Chapter	1105/92 Misdemeanors: Booking and Fingerprinting
c	c	Chapter	1114/79 Not Guilty by Reason of Insanity II
a	a	Chapter	641/86 Open Meetings Act/Brown Act Reform

¹ These programs have been suspended for the 2003-04 fiscal year, therefore no claims shall be filed for the 2003-04 fiscal year.

REIMBURSABLE STATE MANDATED COST PROGRAMS (Continued)

2002-03 Reimburse- ment Claim	2003-04 Estimated Claim	Local Agencies	
c	c	Chapter	961/92 Pacific Beach Safety
a	a	Chapter	1171/89 Peace Officers' Cancer Presumption
a	a	Chapter	465/76 Peace Officers Procedural Bill of Rights
c	c	Chapter	1603/90 Perinatal Services
c	c	Chapter	1422/82 Permanent Absent Voters
c	c	Chapter	1200/89 Pesticide Use Reports
a	a	Chapter	875/85 Photographic Record of Evidence
b	b	Chapter	18/99 Presidential Primaries 2000
b	b	Chapter	820/91 Prisoner Parental Rights
b	b	Chapter	999/91 Rape Victim Counseling Center Notices
a	a	Chapter	1143/80 Regional Housing Need Determination
b	b	Chapter	1088/88 Search Warrant: AIDS
c	c	Chapter	1242/77 Senior Citizens Property Tax Postponement
c	c	Chapter	654/96 Seriously Emotionally Disturbed Pupils/Out of State Mental Health Services
c	c	Chapter	1747/84 Services to Handicapped Students
b	N/A ¹	Chapter	502/92 Sex Crime Confidentiality
a	N/A ¹	Chapter	908/96 Sex Offenders: Disclosure by Law Enforcement Officers
c	c	Chapter	762/95 Sexually Violent Predators
c	c	Chapter	955/89 SIDS; Autopsy Protocol
c	c	Chapter	268/91 SIDS: Contact by Local Health Officers
a	a	Chapter	1111/89 SIDS Training for Firefighters
b	N/A ¹	Chapter	337/90 Stolen Vehicle Notification
a	a	Chapter	1249/92 Threats Against Peace Officers
c	c	Chapter	921/87 Unitary Countywide Tax Rates
a	N/A ¹	Chapter	1188/92 Very High Fire Hazard Severity Zones

¹ These programs have been suspended for the 2003-04 fiscal year, therefore no claims shall be filed for the 2003-04 fiscal year.

PROGRAMS SUSPENDED FOR THE 2003-04 FISCAL YEAR

Pursuant to Government Code Section 17581, the following state mandated programs are identified in the 2003 State Budget Act, with a \$0 appropriation by the Legislature. Therefore, the following state mandated programs have been suspended for the 2003-04 fiscal year, and no 2003-04 claim shall be filed.

Chapter	1123/77	Adult Felony Restitution
Chapter	752/98	Animal Adoption
Chapter	1090/96	Child Abuse Treatment Services Authorization and Case Management
Chapter	784/95	County Treasury Oversight Committee
Chapter	921/87	Countywide Tax Rates
Chapter	1603/82	Democratic Presidential Delegates
Chapter	221/93	Domestic Violence Treatment Program Approvals
Chapter	444/97	Elder Abuse Law Enforcement Training
Chapter	1042/85	Election Materials
Chapter	267/98	Extended Commitment - Youth Authority
Chapter	1357/86	Guardian/Conservatorship Filings
Chapter	494/79	Handicapped Voter Access
Chapter	1597/88	Inmate AIDS Testing
Chapter	1597/88	Inmates AIDS Testing
Chapter	783/95	Investment Reports
Chapter	126/93	Law Enforcement Sexual Harassment Training
Chapter	1330/76	Local Coastal Plans
Chapter	1013/81	Local Elections
Chapter	1131/75	Mineral Resources Policies
CCR	Title 8	Personal Alarm Devices
Chapter	48/87	Property Tax Family Transfers
Chapter	1352/85	Residential Care Services
Chapter	1051/83	Senior Citizens' Mobilehome Property Tax Deferral
Chapter	36/94	Sex Crime Confidentiality
Chapter	1327/84	Short Doyle Audits
Chapter	815/79	Short Doyle Case Management
Chapter	955/89	SIDS Autopsies
Chapter	268/91	SIDS Contact by Local Health Officers
Chapter	453/74	SIDS Notices
Chapter	1111/89	SIDS Training for Firefighters
CCR	Title 8	Structural and Wildlife Firefighter Safety Clothing and Equipment
Chapter	238/74	Substandard Housing
Chapter	1297/94	Two Way Traffic Signal Communication
Title	1188/92	Very High Fire Hazard Severity Zones
Chapter	332/81	Victims' Statements
Chapter	1401/76	Voter Registration Roll Purge

AUDIT OF COSTS

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and that the claim was prepared in accordance with the SCO's claiming instructions and the Commission on State Mandate's Parameters and Guidelines (P's and G's). If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC §17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency is subject to audit by the State Controller no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and shall be made available to the SCO on request.

SOURCE DOCUMENTS

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

RETENTION OF CLAIMING INSTRUCTIONS

For your convenience, the revised claiming instructions in this package have been arranged in alphabetical order by program name. These revisions should be inserted in the Mandated Cost Manual to replace the old forms. The instructions should then be retained permanently for future reference, and the forms should be duplicated to meet your filing requirements. Annually, updated forms and any other information or instructions claimants may need to file claims, as well as instructions and forms for all new programs released throughout the year will be placed on the SCO's Web site at www.sco.ca.gov/ard/local/locreim/index.shtml.

If you have any questions concerning mandated cost reimbursements, please write to us at the address listed for filing claims, send e-mail to LRSDAR@sco.ca.gov, or call the Local Reimbursements Section at (916) 324-5729.

Program 018	MANDATED COSTS SENIOR CITIZENS PROPERTY TAX POSTPONEMENT CLAIM SUMMARY	FORM SCPT-1
(01) Claimant	(02) Type of Claim Fiscal Year Reimbursement <input type="text"/> 20___/20___ Estimated <input type="text"/> Entitlement <input type="text"/>	
Claim Statistics		
(03) Number of Certificates of Eligibility		
(04) Number of Notices of Liens		
(05) Number of Releases of Liens		
(06) Total Number of Documents		
Reimbursement Rate		
(07) Unit Cost:		
2002-03 Reimbursement Claim: \$12.09		
2003-04 Estimated Claim: \$12.29		
(08) Total Cost		[Line (06) x line (07)]
Cost Reduction		
(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount		[Line (08) - {(line (09) + line (10))}]

Program 018	SENIOR CITIZENS PROPERTY TAX POSTPONEMENT CLAIM SUMMARY Instructions	FORM SCPT-1
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- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement, Estimated, or Entitlement, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form SCPT-1 must be filed for a reimbursement claim. Do not complete form SCPT-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form SCPT-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the total number of Certificates of Eligibility deposited during the fiscal year claimed. Include only those documents that have been filed and sent to the State Controller's Office during the fiscal year.
- (04) Enter the total number of Notices of Liens completed for senior citizens who obtained a Senior Citizen Tax Postponement Lien on a particular parcel for the first time. Claim only those documents that have been filed and sent to the State Controller's Office during the fiscal year.
- (05) Enter the total number of Releases of Liens completed for senior citizens who obtained a Senior Citizen Tax Postponement Lien on a particular parcel for the first time. Claim only those documents that have been filed and sent to the State Controller's Office during the fiscal year.
- (06) Add total number of documents from lines (03), (04), and (05).
- (07) Enter the appropriate unit cost rate given for the fiscal year in which costs were incurred or are to be incurred.
- (08) Multiply Total Number of Documents, line (06), by Unit Cost, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any local agency source (i.e., service fees collected, federal funds, other state funds, etc.) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.
- If you are filing an Entitlement Claim, subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Cost, line (08). Enter the difference on this line and carry forward to form FAM-43, line (09), (10), or (11) as appropriate.

Program 090	MANDATED COSTS UNITARY COUNTYWIDE TAX RATE CLAIM SUMMARY				FORM CTR-1
(01) Claimant			(02) Type of Claim		Fiscal Year
			Reimbursement <input type="checkbox"/>		
			Estimated <input type="checkbox"/>		20__/20__
Claim Statistics					
(03) (a) Total cost of preparing and mailing tax bills to properties in the 1986-87 fiscal year which were subsequently identified for assessment utilizing a unitary tax rate					
(b) Number of unitary tax bills mailed in the fiscal year of claim					
Direct Costs		Object Accounts			
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Total
1. Tax Bill Issuance					
2. Annual Compilation of Tax Rates					
3. Tax Roll Processing					
4. Allocation Formulas and Revenue Distribution					
5. Error Corrections					
6. Research and Explanations					
(05) Total Direct Costs					
Indirect Costs					
(06) Indirect Cost Rate	[From ICRP]				%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]				
(08) Total Direct and Indirect Costs	[Line (05)(e) + line (07)]				
Cost Reduction					
(09) 1986-87 Base Year Cost	[From line (03)(a)]				
(10) Change in the Implicit Price Deflator	[Enter 1.503 for 2002-03 F.Y.]				
(11) Subtotal	[Multiply line (09) by line (10)]				
(12) Increased Costs	[Subtract line (11) from line (08)]				
(13) Less: Offsetting Savings					
(14) Less: Other Reimbursements					
(15) Total Claimed Amount	[Line (12) - {line (13) + line (14)}]				

Program 090	UNITARY COUNTYWIDE TAX RATE CLAIM SUMMARY Instructions	FORM CTR-1
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- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
 From CTR-1 must be filed for a reimbursement claim. Do not complete form CTR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CTR-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) (a) Enter the total cost of preparing and mailing tax bills to properties in the 1986-87 fiscal year were subsequently identified for assessment utilizing a unitary tax rate.
 (b) Enter the number of unitary tax bills mailed in the fiscal year of claim.
- (04) Reimbursable Components. For each reimbursable component, enter the totals from form CTR-2, line (05), columns (d), (e), (f), and (g) to form CTR-1, block (04), columns (a), (b), (c), and (d) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (e).
- (06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.
- (07) Total Indirect Costs. If the 10% flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If an ICRP is submitted and both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).
- (09) Enter the amount from line (03)(a), the 1986-87 Base Year Cost.
- (10) Change in the Implicit Price Deflator. Enter the adjustment factor of 1.503 for the 2002-03 fiscal year.
- (11) Subtotal. Multiply line (09) by line (10).
- (12) Increased Costs. Subtract line (11) from line (08).
- (13) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (14) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source, (i.e., service fees collected, federal funds, other state funds, etc.) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (15) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (13), and Other Reimbursements, line (14), from Increased Costs, line (12). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 219	MANDATED COSTS OPEN MEETINGS ACT/BROWN ACT REFORM (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL			FORM BAR-2F
(01) Claimant		(02) Fiscal Year		
(03) Department				
(04) Flat-Rate Reimbursement Option: Complete columns (a) through (d).				
(a) Meeting Type or Name	(b) Uniform Cost Allowance \$113.97 for 02-03 \$115.80 for 03-04	(c) Number of Agendas	(d) Total	
(05) Total <input type="text"/> Subtotal <input type="text"/> Page: ____ of ____				

Program 219	OPEN MEETINGS ACT/BROWN ACT REFORM (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM BAR-2F
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The initial years' costs shall not include any costs that were claimable or reimbursed pursuant to the Open Meetings Act (OMA) program per claiming instructions 2000-15 and 16. Annual claims, commencing with the 2001-02 fiscal year, shall include all costs for the OMA and BAR programs. See Section I. of the P's & G's.

Complete form BAR-2F when calculating agenda costs using the Flat-Rate Option.

Please note that all meetings of the same type or name in a given fiscal year may be claimed using only one basis.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year in which costs were incurred.
- (03) Department. Enter the name of the department that prepared and posted the brief agendas. A separate form BAR-2F should be prepared for each department.
- (04) Flat-Rate Reimbursement Option.
 - (a) Meeting Type or Name. Enter the type or name of the meeting. Only one entry per meeting type or name is needed.
 - (b) Uniform Cost Allowance. Enter the uniform cost allowance for the fiscal year of the claim.

Fiscal Year	Uniform Cost Allowance
1993-94	\$ 90.10
1994-95	92.44
1995-96	95.12
1996-97	97.31
1997-98	100.00
1998-99	101.90
1999-00	105.67
2000-01	109.90
2001-02	112.35
2002-03	113.97
2003-04 f/	115.80

f/ July31 Revision Forecast, July 2003

Source: California Department of Finance, from the US Department of Commerce, Bureau of Economic Analysis

- (c) Number of Agendas. Enter the number of agendas that were prepared for each meeting type or name listed in column (a).
- (d) Total. Multiply the Uniform Cost Allowance, column (b), by the Number of Agendas, column (c).

For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

- (05) Total line (04), column (d), and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Carry forward the totals from line (05), column (d) to form BAR-1, line (10).